



**OFFICE OF MANAGEMENT AND BUDGET**

Billing Code: 3110-01

**Information Collection; Request for Public Comments**

**AGENCY:** Office of Management and Budget.

**ACTION:** Notice and request for comments.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501, et seq.), the Office of Management and Budget (OMB) invites the general public and Federal agencies to comment on a revision of an approved information form (SF-SAC) that is used to report audit results, audit findings, and questioned costs as required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501, et seq.) and 2 CFR part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

The first notice of this information collection request, as required by the Paperwork Reduction act, was published in the Federal Register on December 9, 2015 (80 FR 76581). The proposed changes are to revise some existing data elements in the form and add other data elements that would make it easier for the Federal agencies to identify the types of audit findings reported in the audits performed under the Single Audit Act. The current Form SF-SAC was designed for audit periods ending in 2013, 2014 and 2015 (for FY 2015 for audit periods beginning before December 26, 2014). The proposed revised Form SF-SAC is designed for audit periods ending in 2015, 2016 and 2017 (for FY 2015 audit periods beginning on or after December 26, 2014). The detail proposed changes, the proposed format and discussion of the public comments and responses are described

on OMB Web Site at: [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/). To help respondents make sure they complete the correct version of the Form SF-SAC and to prevent them from filling out the Form SF-SAC when they are not required to do so, the Federal Audit Clearinghouse (FAC) data collection system will ask if the auditee is a state, local government, Indian Tribe, institution of higher education (IHE), or nonprofit organization, the auditee's fiscal period begin and end dates, is the auditee U.S. based, and did the auditee meet the expenditure threshold. For fiscal years starting on or after December 26, 2014, the FAC also plans to allow Non-Federal entities who did not meet the threshold requiring submission of a Single Audit report to voluntarily notify the FAC that they did not meet the reporting threshold. This information helps the Federal agencies in the review of applicants that fall below the reporting requirements. The FAC plans to put this information on their Web site. The FAC intends to continue collection of late submissions and revisions from auditees on the two previous versions of the Form SF-SAC. The FAC may suspend the collection of late submissions on previous versions of the Form SF-SAC after five years.

#### Pilot Project to Reduce Duplication via Single Audit Concept Form

In developing the current form, OMB has identified some potential duplication in the current process for reporting the SF-SAC and the Schedule of Expenditure for Financial Assistance (SEFA). Currently, awardees subject to Single Audit reporting create a Schedule of Expenditures of Federal Awards (SEFA) and use it to complete their SF-SAC through the Federal Audit Clearing (FAC) House. The SEFA and the SF-SAC contain similar data which is submitted to FAC in two formats.

Therefore, as a part of the DATA Act Section 5 Pilot to Reduce Recipient Reporting Burden, OMB and the Department of Health and Human Services (DATA Act Program Management Office (DAP)) would like to test a more streamlined process for submitting the SEFA. Under this test, participants would be provided the opportunity to use an expanded SF-SAC Concept Form which includes additional information related to the SEFA notes. The FAC would then generate a customizable SEFA that a recipient could download, modify, and include in their Annual Single Audit Report.

DAP has developed a detailed draft sampling process to help identify and recruit potential participants for the Test Model. DAP has determined that it will target a minimum of 42 participants per Test Model. In order to achieve this goal, DAP will perform targeted outreach to a sample of Federal award recipients from the USAspending.gov database for FY15 reflecting the diversity of the recipient community. DAP targets recipients who meet the Single Audit criterion of expending \$750,000 or more annually in federal funds. Recognizing that PRA requires that OMB approve federally sponsored data collection of the public, DAP will reach out to an identified sample of 702 recipients with information on the Section 5 Grants Pilot and a Test Model participation form to request information from recipients after receiving OMB PRA clearance. DAP expects to receive PRA clearance for this data collection in late winter/early spring 2016. Interested participants will be requested to read brief descriptions of the Test Models and indicate all Test Models in which they would like to participate. DAP will continuously monitor recipient responses, feedback, and

preferences. DAP will assign interested recipients to Test Models based on indicated interest while maintaining diversity amongst recipients for each Test Model. DAP will follow up and engage with recipients as necessary in an effort to achieve the stated goal of 42 participants per Test Model. DAP is also collecting contact information for recipients interested in Test Model participation through voluntary self-nomination and third-party recommendations.

The concept form is included under this notice and will be used for the pilot project. We are not requesting comments on this concept form during this 30 day period, but the comments will be collected as part of the pilot project conducted by DAP. The concept form is also displayed on OMB website at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/)

**DATES:** Submit comments on or before (INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER). Late comments will be considered to the extent practicable.

**ADDRESSES:** Electronic mail comments may be submitted to: Gilbert Tran at [hai\\_m.\\_tran@omb.eop.gov](mailto:hai_m._tran@omb.eop.gov). Please include “Form SF–SAC 2016 Comments – 30 Days PRA” in the subject line and the full body of your comments in the text of the electronic message, not as an attachment. Please include your name, title, organization, postal address, telephone number and e-mail address in the text of the message. Comments may also be submitted via facsimile to 202–395–3952. Comments may be mailed to Gilbert

Tran, Office of Federal Financial Management, Office of Management and Budget,  
Room 6025, New Executive Office Building, Washington, DC 20503.

All responses will be summarized and included in the request for OMB approval. All comments will also be a matter of public record.

Due to potential delays in OMB's receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that mailed comments will be received before the comment closing date.

**FOR FURTHER INFORMATION CONTACT:** Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, (202) 395-3052. The proposed revisions to the Information Collection Form, Form SF-SAC can be obtained by contacting the Office of Federal Financial Management as indicated above or by download from the OMB Grants Management home page on the Internet at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/)

**A. SUPPLEMENTARY INFORMATION:**

*OMB Control No.:* 0348-0057.

*Title:* Data Collection Form.

*Form No:* SF-SAC.

*Type of Review:* Revision of a currently approved collection

*Respondents:* States, local governments, Indian tribes, institutions of higher education (IHE), or nonprofit organizations (Non-Federal entities) and their auditors.

*Estimated Number of Respondents:* 72,600 (36,300 from auditors and 36,300 from auditees). Raising the threshold to \$750,000 is estimated to lower the number of respondents by 13,400 (6,700 from auditors and 6,700 from auditees). The respondents' information is collected by the Federal Audit Clearinghouse (maintained by the U.S. Bureau of the Census).

*Estimated Time per Respondent:* 100 hours for each of 400 large respondents and 30 hours for each of 72,200 small respondents for estimated annual burden hours of 2,206,000.

*Estimated Number of Responses per Respondent:* One response for each auditee and one response by the auditor for each single audit they perform.

*Frequency of Response:* Annually.

*Needs and Uses:* Reports from auditors to auditees and reports from auditees to the Federal government are used by non-Federal entities, pass-through entities and Federal agencies to ensure that Federal awards are expended in accordance with applicable laws and regulations. The Federal Audit Clearinghouse (FAC) (maintained by the U.S. Bureau of the Census) uses the information on the SF-SAC to ensure proper distribution of audit reports to Federal agencies and identify non-Federal entities who have not filed the required reports. The FAC also uses the information on the SF-SAC to create a government-wide database, which contains information on audit results. This database is publicly accessible on the Internet at

*<https://harvester.census.gov/facdissem/main.aspx>*. The Uniform Guidance indicates that the FAC is authorized to make the reporting package and the Form SF-SAC publicly available on a Web site. There is an exception for Indian Tribes and Tribal Organizations. An auditee that is an Indian Tribe or a Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(1)) may opt not to authorize the FAC to make the reporting package publicly available on a Web site. The data collected by the FAC is used by Federal agencies, pass-through entities, non-Federal entities, auditors, the Government Accountability Office, OMB and the general public for management of and information about Federal awards and the results of audits.

Comments are invited on: (a) Whether the proposed information collection is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the estimate of the burden of the collection of the information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who respond, including through the use of automated collection techniques or other forms of information technology.

Mark Reger,  
Deputy Controller.

[FR Doc. 2016-09413 Filed: 4/21/2016 8:45 am; Publication Date: 4/22/2016]